3626 Del Amo Boulevard, Suite 180 Terrance, California 96803-1843 (310) 370-6370 (310) 376-7028 FAX www.hygienetoch.com

January 30, 2008

State of California Board of Equalization 450 N Street Sacramento, California 94279

Document No. 20801001.2

Attention:

David Gau

Regarding:

Review of Mitigation Procedures for Floor 23 East Side

Dear Mr. Gau:

On January 25, 2008, Hygiene Technologies International, Inc. (HygieneTech) received a copy of the "Mitigation Procedures for Floor 23 East Side" prepared by BioMax Environmental, LLC also dated January 25, 2008. Upon review of said document, HygieneTech has no additional comments or questions at this time.

If you have any comments or questions, please fell free to contact out offices directly at (310) 370-8370.

Sincerely,

HYGIENE TECHNOLOGIES INTERNATIONAL, INC.

Kenny K. Hsi, CIH Technical Director